

GOVERNMENT OF YUKON

Schedule 3

Non-Consolidated Comparative Schedule of Expenses
for the year ended March 31, 2026

	2026 \$	2025 \$	Increase (Decrease) \$
Yukon Legislative Assembly			
Operation and Maintenance			
Legislative services	4,802,544	4,244,813	557,731
Legislative assembly office	2,021,925	1,229,079	792,846
Retirement allowances and death benefits	49,906	1,346,579	(1,296,673)
Hansard	625,832	713,832	(88,000)
Conflicts Commission	93,791	36,850	56,941
	<u>7,593,998</u>	<u>7,571,153</u>	<u>22,845</u>
Capital			
Legislative assembly office	<u>128,390</u>	<u>69,693</u>	<u>58,697</u>
	<u>128,390</u>	<u>69,693</u>	<u>58,697</u>
Less: Acquisition of tangible capital assets	<u>(108,073)</u>	<u>-</u>	<u>(108,073)</u>
	<u>20,317</u>	<u>69,693</u>	<u>(49,376)</u>
Amortization	39,407	28,600	10,807
Pension benefits	<u>3,304,000</u>	<u>-</u>	<u>3,304,000</u>
Total Expenses	<u>10,957,722</u>	<u>7,669,446</u>	<u>3,288,276</u>
Elections Office			
Operation and Maintenance			
Chief Electoral Office	<u>2,122,417</u>	<u>828,826</u>	<u>1,293,591</u>
Capital			
Elections	<u>9,347</u>	<u>16,124</u>	<u>(6,777)</u>
Total expenses	<u>2,131,764</u>	<u>844,950</u>	<u>1,286,814</u>
Office of the Ombudsman			
Operation and Maintenance			
Office of the Ombudsman	<u>2,024,438</u>	<u>1,761,597</u>	<u>262,841</u>
Capital			
Office of the Ombudsman	6,394	32,000	(25,606)
Amortization	<u>10,664</u>	<u>10,664</u>	<u>-</u>
Total expenses	<u>2,041,496</u>	<u>1,804,261</u>	<u>237,235</u>

GOVERNMENT OF YUKON

Schedule 3

Non-Consolidated Comparative Schedule of Expenses (continued)
for the year ended March 31, 2026

	2026 \$	2025 \$	Increase (Decrease) \$
Child and Youth Advocate Office			
Operation and Maintenance			
Child and youth advocate office	<u>1,383,694</u>	<u>1,194,440</u>	<u>189,254</u>
Capital			
Child and youth advocate office	<u>3,941</u>	<u>13,999</u>	<u>(10,058)</u>
Total expenses	<u>1,387,635</u>	<u>1,208,439</u>	<u>179,196</u>
Executive Council Office			
Operation and Maintenance			
Strategic corporate services	5,078,992	4,833,067	245,925
Aboriginal relations	9,867,318	9,846,518	20,800
Corporate programs and intergovernmental relations	8,892,713	8,245,016	647,697
Government internal audit services	527,121	518,168	8,953
Office of the Commissioner	206,320	225,338	(19,018)
Cabinet offices	<u>4,804,914</u>	<u>3,584,802</u>	<u>1,220,112</u>
	<u>29,377,378</u>	<u>27,252,909</u>	<u>2,124,469</u>
Capital			
Corporate services	14,630	-	14,630
Amortization	<u>605</u>	<u>1,999</u>	<u>(1,394)</u>
Total expenses	<u>29,392,613</u>	<u>27,254,908</u>	<u>2,137,705</u>

GOVERNMENT OF YUKON

Schedule 3

Non-Consolidated Comparative Schedule of Expenses (continued)
for the year ended March 31, 2026

	2026 \$	2025 \$	Increase (Decrease) \$
Community Services			
Operation and Maintenance			
Corporate services	6,596,891	6,459,743	137,148
Protective services	68,258,955	53,377,181	14,881,774
Community development	67,756,764	59,160,947	8,595,817
Regulatory and consumer services	13,093,420	14,070,716	(977,296)
	<u>155,706,030</u>	<u>133,068,587</u>	<u>22,637,443</u>
Capital			
Protective services	2,367,458	2,492,755	(125,297)
Community development	97,477,788	104,435,197	(6,957,409)
Regulatory and customer affairs	1,113,704	1,148,799	(35,095)
	<u>100,958,950</u>	<u>108,076,751</u>	<u>(7,117,801)</u>
Less: Acquisition of tangible capital assets	(6,065,523)	(17,753,280)	11,687,757
Land development costs transferred to land inventory	(14,779,579)	(43,433,215)	28,653,636
Loan advances transferred to loans receivable	(864,245)	(1,201,414)	337,169
	<u>79,249,603</u>	<u>45,688,842</u>	<u>33,560,761</u>
TCA adjustment	6,257,602	-	6,257,602
Land inventory adjustment	1,877,831	15,902,895	(14,025,064)
Cost of land sold	21,848,046	22,076,666	(228,620)
ARO accretion expense	434,051	422,971	11,080
Amortization	5,100,450	4,799,884	300,566
Bad debt expense	(42,565)	642,353	(684,918)
Total expenses	<u>270,431,048</u>	<u>222,602,198</u>	<u>47,828,850</u>

GOVERNMENT OF YUKON

Schedule 3

Non-Consolidated Comparative Schedule of Expenses (continued)
for the year ended March 31, 2026

	2026 \$	2025 \$	Increase (Decrease) \$
Economic Development			
Operation and Maintenance			
COVID-19 response	60,000	170,000	(110,000)
Corporate services	3,698,343	3,631,717	66,626
Operations	19,573,808	20,369,306	(795,498)
	<u>23,332,151</u>	<u>24,171,023</u>	<u>(838,872)</u>
Capital			
Corporate services	37,805	38,561	(756)
Operations	348,205	688,246	(340,041)
	<u>386,010</u>	<u>726,807</u>	<u>(340,797)</u>
Total expenses	<u>23,718,161</u>	<u>24,897,830</u>	<u>(1,179,669)</u>
Education			
Operation and Maintenance			
Education support services	5,952,473	5,719,457	233,016
Schools and student services	186,243,320	169,924,433	16,318,887
Corporate services and program	62,071,141	58,741,074	3,330,067
Yukon University	33,772,248	31,195,316	2,576,932
First Nations initiatives	11,160,735	11,073,382	87,353
	<u>299,199,917</u>	<u>276,653,662</u>	<u>22,546,255</u>
Capital			
Education support services	8,805	-	8,805
Schools and student services	16,886,671	16,062,859	823,812
Yukon university	324,500	600,000	(275,500)
Corporate services and program	41,721	39,434	2,287
	<u>17,261,697</u>	<u>16,702,293</u>	<u>559,404</u>
Less: Acquisition of tangible capital assets	<u>(12,268,785)</u>	<u>(12,170,083)</u>	<u>(98,702)</u>
	<u>4,992,912</u>	<u>4,532,210</u>	<u>460,702</u>
ARO accretion expense	763,565	730,685	32,880
Amortization	7,336,376	6,796,692	539,684
	<u>8,099,941</u>	<u>7,527,377</u>	<u>572,564</u>
Total expenses	<u>312,292,770</u>	<u>288,713,249</u>	<u>23,579,521</u>

GOVERNMENT OF YUKON

Schedule 3

Non-Consolidated Comparative Schedule of Expenses (continued)
for the year ended March 31, 2026

	2026 \$	2025 \$	Increase (Decrease) \$
Energy, Mines and Resources			
Operation and Maintenance			
Corporate services	14,126,504	13,861,208	265,296
Sustainable resources	13,569,606	13,087,450	482,156
Oil and gas and mineral resources	131,127,590	155,261,233	(24,133,643)
Strategic initiatives	16,973,018	14,631,762	2,341,256
	<u>175,796,718</u>	<u>196,841,653</u>	<u>(21,044,935)</u>
Capital			
Corporate services	163,653	127,037	36,616
Sustainable resources	404,776	515,584	(110,808)
	<u>568,429</u>	<u>642,621</u>	<u>(74,192)</u>
Less: Acquisition of tangible capital assets	(335,640)	(231,685)	(103,955)
Land development costs transferred to land inventory	(131,215)	(41,056)	(90,159)
Loan advances transferred to loans receivable	<u>(80,000,000)</u>	<u>(105,000,000)</u>	<u>25,000,000</u>
	<u>(79,898,426)</u>	<u>(104,630,120)</u>	<u>24,731,694</u>
Inventory adjustment	2,043,894	-	2,043,894
ARO accretion expense	36,435	34,059	2,376
Amortization	781,041	863,068	(82,027)
Valuation allowance adjustment	116,610,763	-	116,610,763
Environmental liabilities (net)	<u>1,725,624</u>	<u>(23,160,023)</u>	<u>24,885,647</u>
Total expenses	<u>217,096,049</u>	<u>69,948,637</u>	<u>147,147,412</u>

GOVERNMENT OF YUKON

Schedule 3

Non-Consolidated Comparative Schedule of Expenses (continued)
for the year ended March 31, 2026

	2026 \$	2025 \$	Increase (Decrease) \$
Environment			
Operation and Maintenance			
Corporate services	20,823,542	21,456,185	(632,643)
Environmental sustainability	33,599,576	33,855,518	(255,942)
Environmental liabilities & remediation	2,968,448	2,888,552	79,896
	<u>57,391,566</u>	<u>58,200,255</u>	<u>(808,689)</u>
Capital			
Corporate Services	694,176	184,313	509,863
Environmental sustainability	2,792,230	4,814,026	(2,021,796)
	<u>3,486,406</u>	<u>4,998,339</u>	<u>(1,511,933)</u>
Less: Acquisition of tangible capital assets	<u>(1,339,576)</u>	<u>(3,595,904)</u>	<u>2,256,328</u>
	<u>2,146,830</u>	<u>1,402,435</u>	<u>744,395</u>
ARO accretion expense	17,048	16,313	735
Amortization	1,211,676	987,364	224,312
Environmental liabilities (net)	<u>3,718,944</u>	<u>12,782,682</u>	<u>(9,063,738)</u>
Total expenses	<u>64,486,064</u>	<u>73,389,049</u>	<u>(8,902,985)</u>

GOVERNMENT OF YUKON

Schedule 3

Non-Consolidated Comparative Schedule of Expenses (continued)
for the year ended March 31, 2026

	2026 \$	2025 \$	Increase (Decrease) \$
Finance			
Operation and Maintenance			
Corporate services	1,804,301	1,643,554	160,747
Financial operations and revenue services	11,041,570	9,650,641	1,390,929
Economics, fiscal policy and statistics	3,030,989	2,904,923	126,066
Management board secretariat	2,394,749	2,434,295	(39,546)
Office of the Comptroller	1,541,282	1,507,079	34,203
Workers' compensation supplementary benefits	152,532	178,760	(26,228)
	<u>19,965,423</u>	<u>18,319,252</u>	<u>1,646,171</u>
Capital			
Corporate services	<u>32,000</u>	<u>25,611</u>	<u>6,389</u>
Less: Acquisition of tangible capital assets	-	(25,611)	25,611
Amortization	<u>169,823</u>	<u>168,047</u>	<u>1,776</u>
Bad debt expense	<u>373,202</u>	<u>76,760</u>	<u>296,442</u>
Transfers through tax system	<u>2,373,241</u>	<u>2,256,483</u>	<u>116,758</u>
Total expenses	<u>22,913,689</u>	<u>20,820,542</u>	<u>2,093,147</u>
French Language Services Directorate			
Operation and Maintenance			
Central Services	4,391,718	4,206,562	185,156
Partnerships and strategic support	<u>3,546,123</u>	<u>3,707,529</u>	<u>(161,406)</u>
Total expenses	<u>7,937,841</u>	<u>7,914,091</u>	<u>23,750</u>

GOVERNMENT OF YUKON

Schedule 3

Non-Consolidated Comparative Schedule of Expenses (continued)
for the year ended March 31, 2026

	2026 \$	2025 \$	Increase (Decrease) \$
Health and Social Services			
Operation and Maintenance			
Innovation, quality and performance	187,162,499	184,687,862	2,474,637
Corporate services	29,127,177	35,119,632	(5,992,455)
Insured health and social services	127,894,633	114,774,999	13,119,634
Community and primary care	101,504,241	94,274,426	7,229,815
Continuing care	106,202,313	101,909,647	4,292,666
Yukon Hospital services	<u>138,655,000</u>	<u>126,514,958</u>	<u>12,140,042</u>
	<u>690,545,863</u>	<u>657,281,524</u>	<u>33,264,339</u>
Capital			
Corporate services	1,993,711	1,182,964	810,747
Innovation, quality and performance	4,619,049	-	4,619,049
Family and children's services	-	5,003	(5,003)
Community and program support	42,500	79,854	(37,354)
Continuing care	671,143	865,203	(194,060)
Yukon Hospital services	<u>9,245,000</u>	<u>12,427,895</u>	<u>(3,182,895)</u>
	<u>16,571,403</u>	<u>14,560,919</u>	<u>2,010,484</u>
Less: Acquisition of tangible capital assets	<u>(6,334,511)</u>	<u>(938,626)</u>	<u>(5,395,885)</u>
	<u>10,236,892</u>	<u>13,622,293</u>	<u>(3,385,401)</u>
ARO accretion expense	83,613	80,013	3,600
Amortization	<u>6,366,732</u>	<u>6,897,261</u>	<u>(530,529)</u>
	<u>6,450,345</u>	<u>6,977,274</u>	<u>(526,929)</u>
Total expenses	<u>707,233,100</u>	<u>677,881,091</u>	<u>29,352,009</u>

GOVERNMENT OF YUKON

Schedule 3

Non-Consolidated Comparative Schedule of Expenses (continued)
for the year ended March 31, 2026

	2026 \$	2025 \$	Increase (Decrease) \$
Highways and Public Works			
Operation and Maintenance			
Corporate services	18,670,220	15,604,089	3,066,131
Information and communications technology	29,511,792	26,204,830	3,306,962
Transportation	85,213,206	75,429,495	9,783,711
Property management	56,568,836	52,986,093	3,582,743
Transformation and capital planning	-	1,093,506	(1,093,506)
	<u>189,964,054</u>	<u>171,318,013</u>	<u>18,646,041</u>
Less: Lease payments for leased tangible capital assets transferred to liabilities	<u>-</u>	<u>(361,727)</u>	<u>361,727</u>
	<u>189,964,054</u>	<u>170,956,286</u>	<u>19,007,768</u>
Capital			
Corporate Services	920,098	-	920,098
Information and communications technology	13,562,816	14,137,863	(575,047)
Transportation	168,069,564	204,030,227	(35,960,663)
Property management	27,298,590	34,353,850	(7,055,260)
Transformation and capital planning	205,874	11,148,747	(10,942,873)
	<u>210,056,942</u>	<u>263,670,687</u>	<u>(53,613,745)</u>
Less: Acquisition of tangible capital assets	<u>(161,850,999)</u>	<u>(204,150,041)</u>	<u>42,299,042</u>
	<u>48,205,943</u>	<u>59,520,646</u>	<u>(11,314,703)</u>
Loss on disposal - Building	122,744	-	122,744
Loss on disposal - ARO	1,680	-	1,680
ARO accretion expense	597,331	576,261	21,070
Amortization	<u>46,137,413</u>	<u>37,382,442</u>	<u>8,754,971</u>
Total expenses	<u>285,029,165</u>	<u>268,435,635</u>	<u>16,593,530</u>

GOVERNMENT OF YUKON

Schedule 3

Non-Consolidated Comparative Schedule of Expenses (continued)
for the year ended March 31, 2026

	2026 \$	2025 \$	Increase (Decrease) \$
Justice			
Operation and Maintenance			
Management services	7,906,547	8,254,746	(348,199)
Court services	9,748,040	9,213,090	534,950
Legal services	12,711,854	12,459,302	252,552
Regulatory services	5,917,828	5,412,412	505,416
Community justice and public safety	75,965,337	70,285,238	5,680,099
Human rights	1,413,563	1,220,853	192,710
	<u>113,663,169</u>	<u>106,845,641</u>	<u>6,817,528</u>
Capital			
Management services	674,752	309,331	365,421
Court services	83,721	56,915	26,806
Community justice and public safety	4,792,445	3,435,807	1,356,638
Regulatory services	19,030	10,636	8,394
	<u>5,569,948</u>	<u>3,812,689</u>	<u>1,757,259</u>
Less: Acquisition of tangible capital assets	<u>(1,782,148)</u>	<u>(260,672)</u>	<u>(1,521,476)</u>
	<u>3,787,800</u>	<u>3,552,017</u>	<u>235,783</u>
Legal settlements	22,000	13,654,000	(13,632,000)
ARO accretion expense	46,643	44,635	2,008
Amortization	<u>2,096,575</u>	<u>1,925,729</u>	<u>170,846</u>
	<u>2,165,218</u>	<u>15,624,364</u>	<u>(13,459,146)</u>
Total expenses	<u>119,616,187</u>	<u>126,022,022</u>	<u>(6,405,835)</u>

GOVERNMENT OF YUKON

Schedule 3

Non-Consolidated Comparative Schedule of Expenses (continued)
for the year ended March 31, 2026

	2026 \$	2025 \$	Increase (Decrease) \$
Public Service Commission			
Operation and Maintenance			
Corporate services	2,499,796	2,633,431	(133,635)
Human resource service centre	9,801,232	9,125,348	675,884
People and culture	7,131,453	6,646,987	484,466
Employee relations	5,163,829	5,489,761	(325,932)
Corporate funds	35,281,015	33,579,275	1,701,740
	<u>59,877,325</u>	<u>57,474,802</u>	<u>2,402,523</u>
Capital			
Corporate services	62,407	11,529	50,878
People and culture	-	48,264	(48,264)
	<u>62,407</u>	<u>59,793</u>	<u>2,614</u>
	<u>62,407</u>	<u>59,793</u>	<u>2,614</u>
Amortization	<u>175,692</u>	<u>185,930</u>	<u>(10,238)</u>
Total expenses	<u>60,115,424</u>	<u>57,720,525</u>	<u>2,394,899</u>

GOVERNMENT OF YUKON

Schedule 3

Non-Consolidated Comparative Schedule of Expenses (continued)
for the year ended March 31, 2026

	2026 \$	2025 \$	Increase (Decrease) \$
Tourism and Culture			
Operation and Maintenance			
Corporate services	2,853,275	2,683,410	169,865
Cultural services	15,927,459	15,738,139	189,320
Tourism	12,482,387	13,395,172	(912,785)
	<u>31,263,121</u>	<u>31,816,721</u>	<u>(553,600)</u>
Capital			
Corporate services	10,725	14,855	(4,130)
Cultural services	821,281	1,151,877	(330,596)
	<u>915,076</u>	<u>628,591</u>	<u>286,485</u>
	<u>1,747,082</u>	<u>1,795,323</u>	<u>(48,241)</u>
Less: Acquisition of tangible capital assets	<u>(486,169)</u>	<u>(370,965)</u>	<u>(115,204)</u>
	<u>1,260,913</u>	<u>1,424,358</u>	<u>(163,445)</u>
ARO accretion expense	29,204	27,946	1,258
Amortization	<u>737,844</u>	<u>757,720</u>	<u>(19,876)</u>
	<u>767,048</u>	<u>785,666</u>	<u>(18,618)</u>
Total expenses	<u>33,291,082</u>	<u>34,026,745</u>	<u>(735,663)</u>

GOVERNMENT OF YUKON

Schedule 3

Non-Consolidated Comparative Schedule of Expenses (continued)
for the year ended March 31, 2026

	2026 \$	2025 \$	Increase (Decrease) \$
Women and Gender Equity Directorate			
Operation and Maintenance			
Policy and program development	<u>4,323,897</u>	<u>5,903,664</u>	<u>(1,579,767)</u>
Total expenses	<u>4,323,897</u>	<u>5,903,664</u>	<u>(1,579,767)</u>
Yukon Development Corporation (Transfer Payment)			
Operation and Maintenance			
Interim electrical rebate	-	3,497,334	(3,497,334)
Winter electrical affordability rebate	3,850,000	-	3,850,000
Mayo B rate payer support	2,331,000	2,625,000	(294,000)
Affordability Rate Relief	<u>1,600,000</u>	<u>-</u>	<u>1,600,000</u>
	<u>7,781,000</u>	<u>6,122,334</u>	<u>1,658,666</u>
Capital			
Innovative renewable energy initiative	1,500,000	2,300,951	(800,951)
Arctic energy fund	10,281,141	5,428,463	4,852,678
Investing in Canada infrastructure program	<u>947,432</u>	<u>3,028,529</u>	<u>(2,081,097)</u>
	<u>12,728,573</u>	<u>10,757,943</u>	<u>1,970,630</u>
Total expenses	<u>20,509,573</u>	<u>16,880,277</u>	<u>3,629,296</u>

GOVERNMENT OF YUKON

Schedule 3

Non-Consolidated Comparative Schedule of Expenses (continued)
for the year ended March 31, 2026

	2026 \$	2025 \$	Increase (Decrease) \$
Yukon Housing Corporation (Transfer Payment)			
Operation and Maintenance			
Gross expenditures	26,067,888	23,985,505	2,082,383
Less: Rental revenues	(11,070,519)	(11,814,565)	744,046
Recoveries	<u>(2,533,083)</u>	<u>(3,151,159)</u>	<u>618,076</u>
	<u>12,464,286</u>	<u>9,019,781</u>	<u>3,444,505</u>
Capital			
Gross expenditures	43,189,426	52,223,447	(9,034,021)
Less: Recoveries	(15,651,584)	(17,480,823)	1,829,239
Loan expenditures	<u>(2,933,953)</u>	<u>(3,034,239)</u>	<u>100,286</u>
	<u>24,603,889</u>	<u>31,708,385</u>	<u>(7,104,496)</u>
Total expenses	<u>37,068,175</u>	<u>40,728,166</u>	<u>(3,659,991)</u>
Restricted Funds			
Net expenditures	(2,555,176)	56,550,162	(59,105,338)
Amortization	<u>6,653,737</u>	<u>6,423,862</u>	<u>229,875</u>
Total expenses	<u>4,098,561</u>	<u>62,974,024</u>	<u>(58,875,463)</u>

GOVERNMENT OF YUKON

Schedule 3

Non-Consolidated Comparative Schedule of Expenses (continued)
for the year ended March 31, 2026

	2026 \$	2025 \$	Increase (Decrease) \$
Totals			
Operation and Maintenance	1,891,714,286	1,799,198,201	92,516,085
Capital	<u>394,196,438</u>	<u>457,669,977</u>	<u>(63,473,539)</u>
	2,285,910,724	2,256,868,178	29,042,546
Less: Acquisition of tangible capital assets	(190,571,424)	(239,496,867)	48,925,443
Land development costs transferred to land inventory	(10,989,069)	(27,571,376)	16,582,307
Loan advances transferred to loans receivable	<u>(80,864,245)</u>	<u>(106,201,414)</u>	<u>25,337,169</u>
	2,003,485,986	1,883,598,521	119,887,465
Cost of land sold	21,848,046	22,076,666	(228,620)
ARO Accretion Expense	2,007,890	1,932,883	75,007
Amortization Expense	76,818,035	67,229,262	9,588,773
Other expenses not appropriated	<u>131,912,059</u>	<u>62,802,417</u>	<u>69,109,642</u>
	<u><u>2,236,072,016</u></u>	<u><u>2,037,639,749</u></u>	<u><u>198,432,267</u></u>